



తెలంగాణ రాజ పత్రము  
**THE TELANGANA GAZETTE**  
**PART-I EXTRAORDINARY**  
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No. 355-A] HYDERABAD, WEDNESDAY, DECEMBER 20, 2017.

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**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**

**(Commercial Tax-II)**

WAIVER OF THE LATE FEE FOR LATE FILING OF **FORM GSTR- 3B** FOR THE MONTH OF OCTOBER, 2017. UNDER THE TELANGANA GOODS AND SERVICES TAX ACT, 2017.

***[G.O.Ms.No. 292, Revenue (Commercial Tax-II), 20<sup>th</sup> December, 2017.]***

In exercise of the powers conferred by Section 128 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of October, 2017 onwards by the due date under Section 47 of the said Act, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount of State Tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of October, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

**SOMESH KUMAR,**

*Principal Secretary to Government.*

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